

**141.180 Individuals required to make return -- Verification.**

- (1) For taxable years beginning before January 1, 2005:
  - (a) Every individual, except as otherwise provided in this subsection, having for the taxable year an adjusted gross income which exceeds five thousand dollars (\$5,000), if single, or if married and not living with husband or wife and every married individual living with husband or wife whose adjusted gross income combined with the adjusted gross income of his or her spouse exceeds five thousand dollars (\$5,000) shall make to the department a return stating specifically the items which he claims as deductions and tax credits allowed by this chapter.
  - (b) Any individual who is blind or who has attained the age of sixty-five (65) before the close of the taxable year shall be required to make a return only if the taxpayer has for the taxable year an adjusted gross income which exceeds five thousand dollars (\$5,000). Every married individual living with husband or wife shall, if both spouses have attained the age of sixty-five (65), be required to make a return if the combined adjusted gross income of both spouses exceeds five thousand four hundred dollars (\$5,400). If the individual is unable to make his or her own return, the return shall be made by a duly authorized agent.
  - (c) Any individual, who is both sixty-five (65) or over and blind before the close of the taxable year, shall make a return if the taxpayer has for the taxable year an adjusted gross income which exceeds five thousand dollars (\$5,000).
  - (d) Notwithstanding any other provision of this subsection, an individual, having for the taxable year gross income from self-employment of five thousand dollars (\$5,000) or more, shall make a return.
  - (e) Any nonresident individual with gross income from Kentucky sources and a total gross income of five thousand dollars (\$5,000) or over shall make a return.
- (2) For taxable years beginning after December 31, 2004:
  - (a) Except as otherwise provided in this subsection, every individual having for the taxable year a modified gross income exceeding the threshold amount determined under KRS 141.066, and every married couple living together with a combined modified gross income exceeding the threshold amount determined under KRS 141.066, shall file a return with the department stating specifically the items claimed as deductions and tax credits allowed by this chapter. If the individual is unable to file a return, the return shall be made by a duly authorized agent.
  - (b) Notwithstanding any other provision of this subsection, an individual having, for the taxable year, gross income from self-employment exceeding the threshold amount determined under KRS 141.066 shall file a return.
  - (c) Any nonresident individual with gross income from Kentucky sources and a total gross income exceeding the threshold amount determined under KRS 141.066 shall file a return.

- (3) A husband and wife not living together shall make separate returns. A husband and wife living together may make a joint return, or may make separate returns. However, if separate returns are made, neither spouse shall report income nor claim deductions properly attributable to the other.
- (4) Notwithstanding any other provisions of KRS Chapters 131 and 141, a husband or a wife who is jointly and severally liable for taxes levied under KRS 141.020, applicable penalties, and interest shall be relieved of liability for tax, interest, penalties, and other amounts if:
  - (a) The spouse has been relieved of liability for federal income tax, interest, penalties, and other amounts for the same taxable year by the Internal Revenue Service under Section 6015 of the Internal Revenue Code; or
  - (b) It is shown that the spouse would have qualified for relief under the provisions of Section 6015 of the Internal Revenue Code for the same taxable year if there had been a federal income tax liability.
- (5) Any relief granted pursuant to paragraphs (a) and (b) of subsection (4) of this section shall not result in a tax overpayment to the spouse requesting relief.
- (6) Each individual return shall be verified by a declaration that it is made under the penalties of perjury.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 485, effective June 20, 2005; and ch. 168, sec. 14, effective March 18, 2005. -- Amended 2000 Ky. Acts ch. 337, sec. 2, effective July 14, 2000. -- Amended 1994 Ky. Acts ch. 12, sec. 1, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 476, Pt. VII D, sec. 634, effective April 11, 1990. -- Amended 1978 Ky. Acts ch. 233, sec. 11, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 77, Pt. I, sec. 4. -- Amended 1960 Ky. Acts ch. 5, Art. III, sec. 5, effective February 5, 1960. -- Amended 1958 Ky. Acts ch. 3, sec. 3. -- Amended 1956 (4th Extra. Sess.) Ky. Acts ch. 4, sec. 9. -- Amended 1952 Ky. Acts ch. 124, sec. 4. -- Amended 1946 Ky. Acts ch. 234, sec. 5. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281b-13, 4281b-17.

**Legislative Research Commission Note** (3/18/2005). 2005 Ky. Acts ch. 168, sec. 165, provides that this section shall apply to tax years beginning on or after January 1, 2005.

**Legislative Research Commission Note** (3/18/2005). This section was amended by 2005 Ky. Acts chs. 85 and 168, which do not appear to be in conflict and have been codified together.

**Legislative Research Commission Note** (6/20/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.

**Legislative Research Commission Note** (7/14/2000). The change in the Internal Revenue Code cites in subsection (7)(a) and (b) from Section 6013e to Section 6015 "apply to taxable years beginning after December 31, 1999."